

EXHIBIT 2

Mark A. Roberts

Managing Director

Mark Roberts is a Managing Director with over 30 years experience in performance improvement management, business plan evaluation, corporate re-engineering, corporate change control management, financial management, fiduciary services, litigation support, expert witness and Chapter 11 bankruptcy reorganization.

Mr. Roberts has advised numerous Chapter 11 proceedings in the capacity of assisting clients in pre-bankruptcy and post-bankruptcy financial and operational strategies. He has also provided leadership in out-of-court restructurings along with assisting clients in evaluating critical operational challenges and developing solutions.

His experience includes numerous engagements spanning a variety of industries, including aerospace, auto parts manufacturing and distribution, private equity funds, energy, construction, mining, sub-prime finance, auto dealerships, restaurant and hospitality, real estate, healthcare, real estate development, real estate loan portfolios, resorts, manufacturing, retail, technology and numerous others. He has conducted numerous civil and criminal investigations as a part of his fiduciary duties and has managed numerous complex litigation cases. Many of these litigation matters relate to corporate governance and related fiduciary duties.

He has testified in Federal District Court and United States Bankruptcy Court. He has been approved by Federal District Court as an expert in Fiduciary matters. He has presented findings to the United States Trustee, State Securities Commissions, the Department of Justice, Internal Revenue Service, Homeland Security, Immigration and Federal Bureau of Investigations.

He is a United States Trustee approved Chapter 11 Trustee who has successfully served as a Senior Fiduciary of numerous large estates as Liquidating Trustee and Plan Administrator. Some recent Plan Administrator engagements include ASARCO LLC, First Energy Corporation, Global Eagle Entertainment and Ignite Inc.

Mr. Roberts has served as a Federal and State Receiver in multiple jurisdictions and has also served as an examiner with expanded powers in United States Bankruptcy Court. He is also serving as the financial advisor in the GPB Capital SEC Monitor Role.

Mr. Roberts is a graduate of the McIntire School of Commerce at the University of Virginia. Mr. Roberts is a licensed Certified Public Accountant and member of the Virginia Society of CPAs.

Mr. Roberts is a member of the Certified Fraud Examiners, Association of Insolvency and Restructuring Advisors, National Restaurant Association, and the National Association of Corporate Directors (NACD), American Bankruptcy Institute Investment Banking, and the Turnaround Management Association (TMA)



Washington

NOTE: Alvarez & Marsal employs CPAs but is not a licensed CPA firm.



EXHIBIT

Mark A. Roberts, CPA Managing Director, Alvarez & Marsal Fiduciary Roles

Federal/State Receiver

<u>Case</u>	<u>Court</u>
Securities and Exchange Commission vs. GPB Holdings, LLC et al Current Financial Advisor For Receiver	United States District Court Eastern District of New York
General Electric Corporation vs. KG Restaurants et al	Maricopa County, AZ Supreme Court
General Electric Corporation vs. Le Petit Bistro Inc. and Latin Grill, Inc. et al	United States District Court Atlanta, GA

Liquidity Trustee/Plan Administrator

<u>Case</u>	<u>Court</u>
The Austin Companies et al	US Bankruptcy Court Northern District of Ohio
Asarco et al	US Bankruptcy Court Southern District of Texas
Ignite Liquidating Trust	US Bankruptcy Court Southern District of Texas
FirstEnergy Solutions et al	US Bankruptcy Court Akron, OH
Global Eagle Entertainment et al	US Bankruptcy Court District of Delaware

Mark A Roberts, CPA
Managing Director, Alvarez & Marsal
EXHIBIT (continued)
Page 2

Chapter 11 Trustee/Court Approved Fiduciary/Examiner

<u>Case</u>	<u>Court</u>
Tucson Oasis, LLC et al	US Bankruptcy Court Tucson, Arizona
Sweetwater Church of the Valley et al	US Bankruptcy Court Phoenix, Arizona
General Electric Corporation vs. Le Petit Bistro Inc. and Latin Grill, Inc. et al	United States District Court Atlanta, GA
Prime Pinnacle Peak Properties Inc. et al	US Bankruptcy Court Phoenix, Arizona
Engaging and Empowering Citizenship (EZC) et al	US Bankruptcy Court Phoenix, Arizona
J Auto Spa et al	US Bankruptcy Court Phoenix, Arizona
Auto Finance Inc. et al	US Bankruptcy Court Norfolk, Virginia
Max & Erma's et al	US Bankruptcy Court Pittsburg, Pennsylvania

